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*** Notices to Subscribers and Contributors will be found on page xii.

NOTICE TO SUBSCRIBERS.—The Index to Vol. 73 (Part II), accompanied our issue of the 25th January last and should be returned with the numbers for binding (see advertisement on page iii). The prepaid Annual Subscription to Vol. 74 (£2 12s.) became due on 1st January.

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Current Topics.

Death of Ex-Chief Justice Taft.

BY THE death of Mr. TAFT there passes from the American scene one who in various capacities played a prominent rôle in politics and law. Like so many of those who reached the highest office open to an American citizen, that of President of the Republic, Mr. TAFT was a lawyer. He was admitted to the Bar of the Supreme Court of Ohio in 1880, and for a time, till briefs became plentiful, he acted as a law reporter. Thereafter various judicial posts came to him—a judgeship of the Superior Court, Cincinnati, and a judgeship of the United States Circuit Court; and still later, several administrative appointments, notably, Civil Governor of the Philippine Islands, and the office of Secretary of War, these being finally crowned by his election in 1909 to the Presidency. On the expiration of his term of office he resumed his association with the law by becoming Kent Professor of Law at Yale University, and some years later by reaching the highest American judicial position as Chief Justice of the Supreme Court, an office which he recently resigned owing to a breakdown in health. A man of great versatility, Mr. TAFT did what his hand found to do, in the numerous offices he held, with all his might, and although it may be that neither as President nor as Chief Justice can he be said to have reached the political or judicial distinction of some of his predecessors, he, nevertheless, will rank high among the lawyer-statesmen which the United States has almost a genius in producing.

The late Sir Matthew Ingle Joyce.

AS SIR MATTHEW INGLE JOYCE, whose death at the patriarchial age of ninety-one has been announced, retired from the Bench as long ago as 1915, and as the intervening years have been so packed with exciting events and far-reaching changes, probably few can have any very distinct recollection of the part he played in the administration of the law. Before his accession to the Bench, Mr. INGLE JOYCE, as he then was, had an exceptionally long spell of the work which falls to the junior counsel to the Treasury on the Chancery side—the holder being popularly known as the Attorney-General's Equity "devil"—and this brought him into intimate acquaintance with all branches of equity jurisprudence, an apprenticeship, if so it may be called, which eminently equipped him for the judicial office which came to him in 1900 on the promotion to the Court of Appeal of Mr. Justice STIRLING, who, curiously enough, had preceded Mr. INGLE JOYCE in the office of Attorney-General's "devil." As a judge Sir MATTHEW was occasionally a little brusque in his manner, but nevertheless he did his work quietly and expeditiously, never striving after the spectacular. Appeals from his decisions were not frequent, and even those that were entered seldom succeeded. On completing fifteen years' service as a judge he retired from the Bench and received the honour, customary in such circumstances, of being sworn a member of the Privy Council, but as by this time he was considerably over three score years and ten he took no part in the labours of the Judicial Committee. Like many another who has reached eminence in the law, the incessant labours to which for so many years he gave himself so unremittingly, constituted no bar to the attainment of a great age. He was the second bencher in point of seniority of Lincoln's Inn.

Railway Commission Report.

THE RECENTLY-ISSUED Report of the Railway and Canal Commission, which in England is presided over by Mr. Justice MACKINNON, reveals once again the striking change in the nature of the work which now comes before it, a change which almost makes the official designation of the tribunal a misnomer. First set up in 1873 under the Regulation of Railways Act of that year, and afterwards re-constituted under the Railway and Canal Traffic Act, 1888, the court was given jurisdiction to deal with railway rates, allegations of undue preference and the like, in disputes between the railway companies and traders, but a great deal of this work was taken from it by the Railways Act, 1921, and handed over to the Railway Rates Tribunal established by that Act. Thus denuded of a large part of its jurisdiction, it was then given new powers under the Mines (Working Facilities and Support) Acts, and, although there is one application pending before it regarding an alleged undue preference—one of the few matters reserved to it under its old jurisdiction—its chief function now is to deal with applications under the Mines Acts above referred to—namely, applications for power to work minerals which by reason of lying under land which is or has been copyhold or being subject to restrictions are not capable of being worked without the concurrence of two or more persons, or by reason of the minerals being owned in such small parcels that they cannot properly or conveniently be worked by themselves. Matters of this kind, not being spectacular, are little heeded by the man in the street, but it is worthy of record that a very large quantity of coal, which would otherwise have lain unworked, has, by the decisions of the court, been made available for profitable marketing.

The Referendum.

An Englishman may regard the referendum as something of a novelty, but so far as it enables a majority a choice whether a particular course of action shall or shall not be taken, it is merely a poll, an institution with which he is quite familiar as a company shareholder or a municipal voter. For example, the question whether rates should be spent in the promotion of a corporation bill is referred to a poll of electors under the Borough Funds Act, 1903, and the electors may vote separately on any portion of such bill—a power which on occasion may lead to absurd results, as has happened quite recently at Sheffield. The Australian constitution provides that amendments shall be submitted to a referendum: see Commonwealth Act, 1900, Constitution, cl. 128. The referendum is strictly a reference to the people of a measure passed by the Legislature, or, sometimes, one branch of it, but two other legislative devices are often coupled with it, namely, the initiative and the recall. In the initiative, the electors may meet together and require the Legislature to pass an approved law not previously considered. Comparison may perhaps be made with a resolution passed by a company in a general meeting, convened by the requisite number of shareholders, or a poll as originally devised to adopt the Public Libraries Act, on the initiative of ten voters. The recall or challenge is a veto, whether temporary or permanent, of a measure properly passed by the Legislature, sometimes until a referendum can be taken on it at the next general election. It is, perhaps, fairly well known that Switzerland in particular has made extensive use both of the referendum and the initiative. The boldest scheme, however, is apparently that of Oregon, U.S.A., by the constitution of which "the people reserve to themselves power to propose laws and amendments to the constitution, and to enact or reject the same at the polls independent [*sic*] of the Legislative Assembly, and also reserve power at their own option to approve or reject at the polls any Act of the Legislative Assembly ? Moreover, the Governor of the State has no power of veto over such legislation. A piquant commentary on this power, from the Parliamentary draftsman's point of view, is recorded by one authority, in the complaint of a certain Secretary of State of Oregon, that the laws so passed were "full of bad spelling, punctuation, omissions, and repeated words."

Pollution and Prescription.

A recent decision of Eve, J., in *Green* v. *Matthews* (*Weekly Notes*, 15th February), though it turned mainly upon the facts proved in evidence, serves as a useful reminder of an old principle which states that an easement cannot be established by prescription over a period of years, or under the convenient fiction of a lost grant, where the user or the grant is in contravention of a statutory prohibition. The prohibition being in this case, as in *Hulley* v. *Silversprings Bleaching Co.* [1922], 2 Ch. 268, a previous decision of the same learned judge, the Rivers Pollution Prevention Act, 1876. The plaintiff, a farmer, proved that a stream flowing through his land, and used for watering his cattle, had been seriously polluted by sewage and trade refuse discharged into it by the defendant who carried on a brewery at a place above the point of discharge. The defendant sought to justify what he was doing under a title by prescription or lost grant, and pleaded that any nuisance was caused by the dry summer of 1929. The learned judge found that for very many years past until recently the defendant's sewage and drainage had been turned into and used to irrigate adjoining land, so that a partial purification was effected before the effluent reached the stream. Even if the defendant had proved that his original arrangements had caused pollution more than forty years ago, he would not have brought himself within the saving clauses of the Act of 1876, as he could not show that he was doing his best to render the sewage and polluting liquid harmless. The rule that a man cannot prescribe against a statutory prohibition, first laid down by Coke (Co. Litt. 115a), is noticed in the great case of *Angus* v. *Dalton*, 3 Q.B.D. 85, and has since been re-stated and applied in *Neaverson* v. *Peterborough District Council* [1902] 1 Ch. 557, where a right of pasturage which would have been contrary to an Inclosure Act was claimed, and in the Irish case of *Trail* v. *McAlister*, 25 L.R. Ir. Ch. 524, where the right to steep flax in a stream was disallowed.

The Law as to Blasphemy.

The Bill to abolish prosecutions for blasphemy has now been withdrawn by those responsible for it, following on the insistence of the Government on a new clause, in effect on the lines discussed and recommended in these columns, *ante*, pp. 111-2. No person who, having been christened, has become an agnostic or even a Unitarian can so much as express his views on religion without offending against the strict wording of the Blasphemy Act of 1697, and, indeed, it is open to question whether certain Bishops have not so offended. It was stated in *Bowman* v. *Secular Society Ltd.* [1917] A.C. 406, that no prosecutions have ever been instituted under the Act, the few undertaken having been based on the common law, which, as held in *R.* v. *Carlile* (1819), 3 B. & Ald. 161, remained unaffected by it. We may perhaps express our regret that the promoters of the Bill, who were given the opportunity for the repeal of the out-of-date law which they disliked, have thrown it away because the Government wished to retain power to prevent the coarse and scurrilous abuse and ridicule of religious belief, which, without legal remedy, may well lead to serious disorder. The law against blasphemy is founded on a religious intolerance which may not be in accordance with our views in the twentieth century, but the difference between the quiet and reasoned repudiation of orthodox faith, and rank abuse of it calculated to wound a believer's deepest feelings, is very obvious. The amendment proposed by the Government would, as we pointed out in our previous note, have covered such a case as that of *Wise* v. *Dunning* [1902] 1 K.B. 167, in which it was established that a person who crudely ridicules the Roman Catholic faith in a neighbourhood where Roman Catholics abound can be bound over in recognisances to be of good behaviour. Such a person, it may be added, places a considerable extra burden on the police forces which have to keep order at his meetings, and are thus drawn off from their important duties against cat burglars, motor bandits, and professional criminals generally, to the injury of the ratepayers.

Bishops and Capital Trials.

It has been reported, some will hope inaccurately, that at the trial of Podmore, at the Winchester Assizes, a Bishop sat on the bench. It is rather a breach with tradition that a Bishop should be prominent in a capital trial. Littleton had it that when a peer is put to answer in Parliament, the spiritual lords, who cannot consent to the death of a man, are to make a procurator to represent them. The practice of summoning only a small number of peers to the court of the Lord High Steward did away with even this shadowy representation. As spiritual lords could not pass sentence, it was idle to summon any of them to attend. Theoretically, the Church always avoided bloodshed, sometimes by the thin fiction of taking all the steps which rendered the convict's death inevitable, and then handing him over to the secular arm. The pretence seems hypocritical, but like much hypocrisy, it was a form of homage to an elevated idea. There really is something repugnant to good feeling in the idea of a churchman assisting, either actively or passively, at a trial which has, as one possible ending, a hanging. Like many other subtle manifestations of the feeling of what is right and proper, this repugnance is illogical and difficult of explanation, but it exists and the wise would reckon with it.

Criminal Law and Police Court Practice.

CIRCUMSTANTIAL EVIDENCE.—The attitude of the public towards a conviction of serious crime based on circumstantial evidence is often one of uneasiness. Whereas the lawyer knows that circumstantial evidence may be, and often is, more trustworthy and conclusive than direct testimony, the layman is prone to assume that it approaches the region of rash deduction from insufficient data. Some observations of the Lord Chief Justice in the *Podmore Case* deserve wide publicity.

"This was a case," said Lord Hewart, "of circumstantial evidence. Circumstantial evidence was sometimes spoken of in language of apology, as if it were some minor or less compelling kind of evidence. Circumstantial evidence was that in all the surrounding circumstances they found such a series of undesigned, unexpected coincidences that, as reasonable persons, they found that their judgment was compelled to one conclusion. If it left gaps, then it was of no use at all."

Direct testimony is, in reality, likely to be less credible than circumstantial evidence in many cases. Circumstantial evidence often consists largely of the proof of a number of facts, apparently of no great importance taken singly, about which there may be little or no dispute, deposed to by witnesses who have no interest in the case and who are therefore unlikely to swear falsely. Direct evidence is only too frequently liable to challenge on the ground that it is given by partisan witnesses repeating conversations, or relating what they say they saw, in such a way that the whole story seems tainted with malice or inaccuracy.

The most important point to remember about circumstantial evidence, of course, is that the chain must be complete, so as to leave no room for doubt in the minds of rational men. If it leaves gaps, then, as the Lord Chief Justice said, it is of no use at all.

AN AMBIGUOUS CALCULATION.—In a recent case where a man, aged twenty-three, was indicted at the Central Criminal Court for an offence against a girl aged fifteen years and nine months, the Recorder referred to the proviso in the Statute to the effect that "in the case of a man of twenty-three years of age or under the presence of reasonable cause to believe that the girl was over the age of sixteen years shall be a valid defence." Mr. ELWES, for the defence, said that there were two views about the meaning of the words "a man of twenty-three years of age or under." One was that it meant a man until he reached his twenty-fourth birthday, and the other that it did not apply to a man who had passed his twenty-third birthday. The Recorder said that he would certainly hold that "a man of twenty-three" meant "until he is twenty-four." The point, on which there appears to be no authority, is not without interest, though there is little doubt that the Recorder's view is the one which would be generally accepted. In construing statutory language, however, pitfalls occasionally open up most unexpectedly, and in the present case it might quite well be argued that the words "or under" after "twenty-three years of age" are a qualification indicating the opposite to "twenty-three years or over," in which latter case a man of twenty-three years and nine months is certainly over twenty-three years of age. The point, although at first glance simple, is by no means free from doubt, and in any event the meaning might have been better expressed in the Statute as "a man who has not attained his twenty-fourth birthday."

Mr. JOHN JONES-WILLIAMS, solicitor, Dolgelley and Barmouth, has been appointed Clerk to the Urban District Council of Dolgelley. Mr. Jones-Williams, who was admitted in 1902, also holds the appointments of Clerk to the Governors of the County School and Clerk to the Dovey, Mawddach and Glaslyn Fishery Board.

Rating and Valuation (Apportionment) Act, 1928.

(*Continued from p.* 146.)

Two cases of monumental masons' premises came before Yorkshire Justices under the chairmanship of His Honour Judge MCCARTHY, and in each case it was held that the primary business was the retail sale of tombstones, some prepared on the premises and some elsewhere; but in giving the decision of the court in one of the cases, his honour said that if substantially the greater part of the work on the tombstones was done on the premises the position would be different. This latter view appears to be that ordinarily taken by revenue officers in deciding on the inclusion or otherwise of such premises as industrial hereditaments.

Revenue officers have been unsuccessful in excluding from the special list timber yards with sawmills in cases heard at Bath and Plymouth, and before the Dorset Quarter Sessions Committee.

A curious case was that of a timber merchant's yard with kilns for the drying of timber, which came before the London Quarter Sessions, the Solicitor-General appearing for the revenue officer. Evidence was given that practically all the timber went through the kilns, the process of drying (by means of compressed steam and hot air) taking from two to five weeks. The court held that the timber was undoubtedly a different article when it left the kiln to what it was when received in the yard, and held that the premises were industrial.

Contrasted with this last decision may be mentioned the case of a tripe dresser's premises where the stomachs of the animals were cleaned, skinned and boiled and sold wholesale. The West Riding Quarter Session Committee held that the premises were those of a wholesale distributive business only and removed them from the special list.

By virtue of s. 3 (3), where two or more properties, even though separately assessed, are "within the same curtilage or contiguous to each other," and in the same occupation, and are "used as parts of a single . . . factory or workshop," they are to be treated as a single hereditament for the purpose of determining whether they are industrial. This provision, if read literally, strikes us as being rather unintelligible. It will be noticed that the section only applies if the several parts form part of a factory or workshop, and does not apply to two separate buildings in the same curtilage, one of which is used as a factory and the other for some other purpose as, for instance, a dwelling-house not directly connected with the business of the factory.

Section 149 (4) of the Factory and Workshops Act, 1901, distinctly provides that a place within the same curtilage as a factory or workshop, but used solely for some purpose other than the manufacturing process or handicraft carried on in the factory or workshop, is not to be deemed part of the latter.

In view of this provision the decision of the London Quarter Sessions in the following case may seem to be open to argument. Two hereditaments in the same curtilage consisted of (1) a warehouse where a wholesale distributive trade was carried on by merchants dealing in steel tubes, gas fittings, and other appliances, and (2) a workshop in which articles were manufactured, some or all of which were sold from the warehouse. The rating authority were willing to have separate assessments and fixed the net values at: warehouse, £830; factory, £288. The revenue officer objected and claimed on appeal that the premises should be assessed as one. The case was argued for the appellant by the Solicitor-General. The chairman, in giving the decision of the court, allowing the revenue officer's appeal, expressed regret that the question of aggregation was raised. The court held that the smaller building was a factory or workshop, but, considering the two as one hereditament, found that the premises were primarily used as a wholesale distributive business.

A similar decision was arrived at at a later sitting of the same sessions in the case of premises of which the main part was used as a retail shop for the sale of engineers' requisites, motor accessories, etc., and at the end of the yard behind the shop was a small building for the manufacture of springs, of which a small part only were sold in the shop. The assessment committee apportioned the assessment: industrial, £60; non-industrial, £20. Notwithstanding that evidence was given that the turnover from the factory was considerably larger than that from the shop, the court held the whole premises must be considered together, and the primary user was that of a retail shop and no part was therefore entitled to be classed as industrial.

The question of what is contiguous was considered in a case heard by the Southampton Quarter Sessions Committee at Winchester in December. The revenue officer appealed against the inclusion as an industrial hereditament of a yard in which timber was dried in sheds prior to its use in the occupier's cabinet factory situate some thirty-three feet away, there being some cottages between the two buildings. Apparently access from the drying yard to the factory could be obtained by a passage between the cottages. It was admitted that had the yard been contiguous to the factory it would have been treated as part of the factory, the process of drying the timber being a necessary preliminary to the cabinet-making. However, the property was not within the same curtilage as the factory, and the word "contiguous" was held to have its literal meaning of "touching" (see *Haynes* v. *King* [1893] 3 Ch. 439, where NORTH, J., said that the person who in drafting a lease used the words "adjoining or contiguous" evidently did not understand the meaning of the latter word), and consequently the court decided the yard could not be included in the list as an industrial hereditament.

A decision by the Recorder of Halifax appears from the short note of it available to us to be entirely contrary to that in the last case mentioned. The Halifax case concerned a building used mainly as stores three fields away from the wool factory with which it was used. The Recorder found that the basement was used for the reasonable temporary storage prior to dispatch of goods manufactured by the occupiers in the mill and for certain finishing processes prior to packing. These purposes he held were those of a factory. The ground floor was used for matching and mixing—also industrial purposes; the upper floor was used for the storage of "tops," the raw material of the factory. All three floors, he held, were used for industrial purposes, and, if he was wrong about the upper one, still the primary user of the building was industrial.

A somewhat analogous case was that of a Bradford wool warehouse, where raw fleeces were received and the wool was sorted and graded and blended and then sent to combers to be made into "tops," the raw material. The assessment committee decided the premises were industrial and their decision was confirmed.

There seems to be a difference of opinion as to the position of slaughter-houses. In a case before the London Quarter Sessions in October the facts were that there was a house and butcher's shop with slaughter-house in the same curtilage, the greater part of the slaughtering being done for sale in Smithfield and not in the shop. The assessment committee had apportioned the values, but the revenue officer appealing claimed that the whole premises must be considered together, and the primary user was that of a dwelling-house and shop. The court, consistently with its other decisions, upheld this view and allowed the appeal, but expressed through the chairman its opinion that consideration should be given to a separate assessment.

In a later case, however, premises at Woolwich consisting of lairs, pens, barns, stables, slaughter-house, dressing and hanging rooms, chilling chamber and cold store were held not to be a factory or workshop, the primary user being the slaughtering of animals, which was not within the Factory and Workshops Acts, such premises being licensed under the Public Health Acts, or (in case of certain old established ones) registered, but not registered as factories or workshops.

The Surrey Quarter Sessions Committee, however, held that a horse slaughterer's premises where horses were killed and skinned and the hides salted and sold, the hair, hooves and flesh being also variously disposed of, was an industrial hereditament, though not registered as a factory or workshop.

We will conclude our samples of quarter sessions' decisions by a reference to the failure of Waring & Gillow, Ltd., to induce the London Quarter Sessions to assess separately as an industrial hereditament the seventh floor of their Oxford Street premises, where 239 workpeople were employed in what was obviously a factory, and to which they had access through a back entrance. The Solicitor-General contended that the fact that there were two rooms on the same floor which were used in connexion with the non-industrial business on the lower floors rendered this floor incapable of being separately assessed. The case, however, did not turn entirely on this point, the court holding that the building must be viewed as a whole, the chairman remarking that without the shop the factory would be in a bad way.

Jury's Verdict and Costs.

THE effect on a plaintiff's costs of a verdict in his favour for a less amount than that paid into court by the defendants with a denial of liability was considered by Mr. Justice HUMPHREYS in the recent case of *Yale* v. *Longford Wire Co., Ltd.* (*The Times*, 7th February). The plaintiff was awarded £21, the sum paid in being £25, and the matter turned upon the construction of the part of r. 6 of Ord. XXII which provides that: "A plaintiff who does not accept money paid into court with a denial of liability but proceeds to trial and does not recover more than the sum paid into court, shall not be allowed his costs of the issues as to liability unless the judge is satisfied that there were reasonable grounds for not accepting the sum paid in." His lordship refused the plaintiff's application for a certificate under the above rule, being of opinion that the plaintiff had been unreasonable in not accepting the £25. For the defendants it was contended that the words "shall not be allowed his costs of the issues as to liability," must be taken as covering all the costs of the action, and reference was made to *Davies* v. *Edinburgh Life Assurance Co.* (60 SOL. J., 680; [1916] 2 K.B. 852), in which, however, said Mr. Justice HUMPHREYS, the precise point had nothing to do with the costs up to the time of payment into court. In that case, which was heard three years after the addition of the above paragraph to Ord. XXII, r. 6, it was held that, although those words gave the judge power to deprive the plaintiff of his costs of the issue as to liability, it gave him no power to make the plaintiff pay the defendant's costs of an issue on which the plaintiff had succeeded. The order of SWINFEN EADY, L.J., was that the plaintiff should recover nothing against the defendants, and that the defendants should recover against the plaintiffs their costs of the action subsequent to the payment into court other than the costs attributable to the issue of liability. It was submitted for the plaintiff in the present case, and accepted by Mr. Justice HUMPHREYS, that the addition to r. 6 in 1913 was made in consequence of the case of *Powell* v. *Vickers, Sons and Maxim* (51 SOL. J., 66; [1907] 1 K.B. 71), where, in circumstances similar to the present ones, it was held that the plaintiff was entitled to the whole costs of the action down to payment in, and the subsequent costs of issues on which he succeeded. In that case, after referring to a number of authorities, COLLINS, M.R., said that it appeared to be the settled practice that where money was paid into court, with or without a denial of liability, the plaintiff would be entitled to costs up to the

time of the payment into court. Mr. RIGBY SWIFT, K.C. (as he then was), referred in argument in the case of *Davies* v. *Edinburgh Life Assurance Co.* (*supra*), to *Powell* v. *Vickers, Sons and Maxim* (*supra*), and said that the practice of the plaintiff getting the costs of the issues on which he succeeded had degenerated into a scandal and led to the amending of Ord. XXII, r. 6, so as to prevent him being allowed those costs unless the judge thought that there was good cause for allowing them. In his judgment in the present case Mr. Justice HUMPHREYS was of opinion that the words of r. 6 were confined to the costs of the issues as to liability after payment in; and the costs up to the time of payment in were still the plaintiff's, and he made an order that the plaintiff should have the costs up to the time of the payment in, on the county court scale, and that the defendants should have their costs against the plaintiff, subsequent to the payment into court, other than the costs attributable to the issue of liability. His lordship's decision is undoubtedly based on a reasonable and equitable consideration of the position as a whole; and the view he has expressed would appear to be in accordance with general opinion on the subject. To have accepted the defendants' contention, that the words must be taken as covering the whole of the costs of the action, might, if carried to its logical conclusion, prove so great an injustice to plaintiffs that they would, in some cases, abandon their actions rather than risk the result in cash terms of a jury's verdict which might expose them to heavy costs.

Patients.

IN *In re Roadley* (reported in *The Times* of 13th February), it was held that a bequest to trustees of a capital sum to be invested and of which the yearly income was to be applied "in payment of the expenses and maintenance of patients" from two named parishes "to and at" two named hospitals or either of them was a good charitable gift. It was held that such a trust was charitable, (1) on the ground that it was a trust for the relief of "impotent" people—"impotent" being one of the purposes recited in the preamble to the Statute of Elizabeth (43 Eliz. c. 4)—and (2), because it was clearly the intention of the testator that the income should be applied for the benefit of poor persons, both from the amount of the income derivable from the sum bequeathed and also from the fact that the institutions in question were intended for poor, though not destitute, persons. The case, moreover, suggests to the mind more general questions, such as: "What persons actually fall within the category of patients?" and "who is to decide when a person becomes a patient?" A patient is defined by the New Oxford Dictionary as "one who is under medical treatment for the cure of some disease or wound; one of the sick persons whom a medical man attends; an inmate of an infirmary or hospital." It must, presumably, be assumed that a provision such as that made by the testator would be administered conscientiously and reasonably, and that the interpretation of the provision would, in practice, be narrowed down from the broad interpretation which, under a lax administration of the trust, might be put upon it. Thus, it might be argued that, according to a common acceptance of the meaning of the word "patient," a rich inhabitant of one of the parishes, being a sick person attended at his home by a medical man, might, for the purpose of being provided with suitable surroundings for an operation, be admitted to one of the hospitals. If this were done, though he would be unlikely to claim payment by the trust of his expenses and maintenance while in the hospital, it might be open to him to do so successfully. Such a set of possible circumstances indicates that the border line of charitable gifts of this kind might easily be crossed. It is, of course, impossible to take the provisions of "home made" wills into account, but, with such a possibility in view, unless scrupulous care is exercised by draftsmen, the charitable intention of a testator might easily be defeated. The material words of the bequest are "payment of the expenses and maintenance of patients" and, though, a plausible argument might be put forward that the wide and popular definition of "patient" would include a person receiving medical attendance at his own home, the words, as they stand, must, it seems, from a common-sense point of view be limited to patients accepted by the hospitals, under their rules. From a legal aspect the most satisfactory way of interpreting the somewhat loose wording of the bequest seems to be: "in payment of the expenses of conveying *approved* patients to and from and of maintaining them at" the hospitals. Had the bequest been for the payment of the expenses and maintenance of "all patients" and not merely of "patients" from the two parishes at the hospitals, different considerations would undoubtedly have arisen, though it still seems possible that rich and poor alike would have been eligible on the ground that they were "impotent." In conclusion, little help appears to be forthcoming from the statutes or the authorities as to the exact meaning of the word "patient." Passing reference may be made, however, to *Ormskirk Union* v. *Chorlton Union* (1903), 47 SOL. J., 690; [1903] 2 K.B. 498; and to s. 19 of the Isolation Hospitals Act, 1893, in which patients' expenses are defined. The only specific statutory definition of "patient" appears to be that set out in s. 27 of Inebriates Act, 1898, viz.: "The expression 'patient' shall mean a person who has been admitted into a retreat, and whose term of detention has not expired or been concluded by his discharge." This definition, however, seems to be of little value, as it is limited to that statute "unless the context otherwise requires."

Company Law and Practice.

XX.

THERE is probably no branch of the law affecting companies which has to be more carefully approached than that which deals with the modification of the rights of holders of various classes of shares; particularly is this so because some person or body of persons is bound to be adversely affected by any modification, and, therefore, it is almost certain that there will be careful scrutiny of every move which is made in the direction of modification of class rights. This is not the time nor the place to deal generally with the interesting questions which arise in such cases, but it would be as well for readers to bear in mind that, since the coming into operation of the Companies Act, 1929, a variation of the rights of a class of shares, even though properly carried out in accordance with the memorandum or articles of the company, may nevertheless not be capable of being carried into effect.

The view has been taken, and perhaps fairly generally held, that modification of rights clauses are sometimes brought into play in such a way as to cause hardship: one has only to consider the case where the rate of dividend on preference shares is being reduced, and the scheme is carried by the requisite majority of preference shareholders, the votes necessary to turn the scale representing persons who also hold ordinary shares, and who consider that their interests will be best served by losing something on their preference shares in the hope of making some gain in respect of their ordinary shares. From the point of view of the person who holds only preference shares in the company, this may seem unfair, but at the same time, the conduct of the holder of both classes of shares is not difficult to understand, human nature being what it is.

The instance given above, however, is a comparatively mild example, and there certainly have been in the past cases where holders of shares of a particular class in a company have had a genuine grievance for which there has been no redress.

Section 61 of the Companies Act, 1929, is designed to set this right, within the limits of what is reasonably practical; and it is a section which will in future always have to be considered when any modification of rights of classes of shares is contemplated. This section provides that where provision is made by the memorandum or articles for authorizing the variation or abrogation of the rights of any class of shares, subject to the consent of any specified proportion of the holders of the issued shares of that class or the sanction of a resolution passed at a separate meeting of the holders of those shares, and in pursuance of such provision the rights attached to any such class of shares are varied or abrogated, the holders of not less in the aggregate than 15 per cent. of the issued shares of that class, being persons who did not consent to or vote in favour of the resolution for the variation or abrogation, may apply to the court to have the variation or abrogation cancelled, and where any such application is made, the variation or abrogation shall not have effect unless and until it is confirmed by the court.

It will be noticed that a person who consented to or voted in favour of the resolution is expressly excluded from applying to the court, though there is no similar express exclusion under s. 155, as was pointed out in Article XVI of this series. The language of this section does not seem to be quite consistent, as the persons who may apply to the court are "persons who did not consent to . . . the resolution," but this does not exactly correspond with the earlier words of the section, which are, "subject to the consent of any specified proportion of the holders of the issued shares of that class or the sanction of a resolution passed. . . ." These words do not deal with consent to a resolution, as do the later ones, but merely with consent to the variation, which need not necessarily be expressed by consent to a resolution, as, for instance, where, in a proper case, all the holders of a class enter into an agreement with regard to the variation or abrogation of their rights. It is only reasonable to treat the later words as referring to consent to the variation, however expressed or given, though it is perhaps not easy to force the language of the section in such a way as to construe it so: but it seems right so to do until someone is able to persuade the court that it should not be so construed.

It would obviously be a very severe handicap if an application of this nature were to be allowed to hang over a company for some time, for it would make it impossible for the company to do any act in accordance with the rights as varied or abrogated, in case there should be a subsequent application under this section, and the variation or abrogation should be disallowed. The necessity for speedy application and speedy decision has been realized, and s. 61 (2) provides that an application under the section must be made within seven days after the date on which the consent was given or the resolution passed, while s. 61 (4) provides that the decision of the court on any such application shall be final.

The application may be made on behalf of the shareholders who are entitled to make the application by such one or more of their number as they may appoint in writing for the purpose (s. 61 (2)): next week it is intended in this column to deal with the method of application and the other necessary parties, and other matters arising out of the section.

(*To be continued.*)

MAN'S SECOND TRIAL.

On taking his seat at the Central Criminal Court on Wednesday the Common Serjeant (Sir Henry Dickens, K.C.) asked what happened to a man who was before him last week, when the jury disagreed. The Clerk said that he was retried the next day in another court, was convicted, and sentenced to six months' imprisonment with hard labour.

The Common Serjeant: If he had been convicted here he would have been bound over.

A Conveyancer's Diary.

Trusts to Retain or Sell Land.

The question still arises regarding instruments coming into force before 1926, whether a trust to retain or sell land is to be regarded as a trust for sale or as a power of sale only.

By the L.P.A., 1925, s. 25 (4), it is provided that where a disposition or settlement coming into force after the commencement of that Act contains a trust either to retain or sell land, the same shall be construed as a trust to sell the land with power to retain. So that, so far as regards such dispositions, the matter is beyond doubt; but the question is often one of some difficulty where the instruments creating the trust came into force before the Act.

In *Re Hotchkys* (1886), 32 Ch. D. 409, a testatrix gave all her real and personal estate to trustees "upon trust at their discretion to sell such parts thereof as shall not consist of money" and out of the produce to pay her debts and funeral and testamentary expenses and invest the residue, "and shall stand possessed of such real and personal estate moneys and securities" upon trust "to pay the rents interest and dividends and annual produce thereof" to T during her life, with a clause of forfeiture on alienation, and after the decease of T the testatrix devised and bequeathed "my real and personal estate and the securities on which the same may be invested unto and to the use of V.C. his heirs executors administrators and assigns for ever according to the nature and quality thereof respectively."

It was held on appeal that the will did not create a trust for conversion, but only gave a power of sale. Cotton, L.J., said that although in the form of a trust the direction as to sale was not a trust for conversion immediately, but a power in the form of a trust giving the trustees a discretion whether to sell or not, and he adds: "In my opinion that is shown not only by the terms of the ultimate trust for the remaindermen, but also by the direction" that the rents, interest, dividends and annual produce "are to be paid to the tenant for life."

In *Re Crips* (1907), 95 L.T.R. 865, a testator gave the residue of his estate, real and personal, consisting of certain stocks and shares and freehold and leasehold land, to trustees upon trust either to allow the same to remain in its state of investment at his decease or as and when his trustees should, in their absolute discretion, think fit so to do, from time to time to realise and sell and convert the same or any part thereof. The testator directed his trustees to re-invest the money when realised in trustees' securities and to hold the investments, whether original or substituted, upon trust to pay the income to his wife during widowhood (to be reduced to a moiety of the income on her remarriage), and subject to her life interest the testator gave his residuary estate to his son.

Kekewich, J., decided that the will created a trust for sale. The learned judge based his decision mainly upon the ground that once the trustees made up their minds that the property ought to be sold, then from that moment there was a compulsory trust for sale, and if they did not sell as soon as they possibly could after that time, they would be guilty of a breach of trust; there was therefore a trust for sale with a power to postpone.

It would seem that the line of argument adopted by Kekewich, J., in that case might have been applied with equal force in *Re Hotchkys*, but the whole tenor of the will in *Re Crips* pointed more to the intention to create a trust for sale rather than a mere power of sale than did that in *Re Hotchkys*, where the form of the gift over to the remaindermen appears to have turned the scale against the court holding that there was a trust for sale.

The next case which should be referred to is *Re Johnson* [1915] 1 Ch. 435.

There a testator devised and bequeathed his real and personal estate to trustees "upon trust either to retain the whole or any part thereof in the same state as at the time of my death or at such time or times and in such manner as my

trustees shall think fit to sell call in and convert into money all or any part thereof," and after payment of his debts, funeral and testamentary expenses, legacies and duties " upon trust to invest the proceeds (which with any part of my residuary real and personal property for the time being remaining uninvested and all investments for the time being representing the same or any part thereof are all hereinafter referred to as my trust estate) in some or one of the investments hereinafter authorised " ; and upon trust " out of the dividends income and annual produce of my trust estate " to pay certain annuities, and subject thereto upon trust, in the events which happened, to pay the income to the plaintiff, and subject thereto in trust for other beneficiaries. The testator gave her trustees an uncontrolled discretion to postpone the conversion of any part of her residuary estate and particularly of land with a present or prospective building value

Astbury, J., held that the will created an immediate trust for sale with a power of postponement and not a mere power of sale, and in arriving at this decision relied principally upon the clause in the will which gave the trustees a power to postpone. The view of the learned judge seems to have been that the power to postpone necessarily implied an intention that the trust to retain or sell should be construed as an immediate trust for sale, and he came to the conclusion that, having regard to the will generally, that was the true construction.

The latest case on the subject is *Re White* [1929], W.N. 249 ; 46 T.L.R. 30.

The facts in that case were that by a marriage settlement dated in 1882 made upon the marriage of O.F.W. with W.A.W., there were assured to the trustees a sum of £4,000, a share in personalty and an undivided equal fourth share in the real estates of H upon trust after the intended marriage to permit the said sum of £4,000 and undivided shares to remain in their then present condition, or with the consent of O.F.W. during her life and after her death at the discretion of the trustees to call in the said sum of £4,000, and to sell the share in the real estate, either independently or in conjunction with the other persons entitled, and to invest the money arising from any such sale and hold the investments thereof (called the " trust fund ") upon trust for O.F.W. during her life, and after her death upon trusts for the benefit of her husband and children. The settlement contained a power to the trustees to raise money by mortgaging or selling the share in the estates in order to pay off charges on the real estate of H, also power to manage, maintain and cultivate the real estates or any parts thereof. There were also powers to exchange or partition the real estates. The entirety of the estates of H was partitioned in 1906, and certain property, part thereof, was conveyed to the trustees of the settlement as representing the one-fourth share of O.F.W. therein, to be held upon the trusts of the settlement.

Eve, J., held that the settlement did not create an immediate trust for sale. The learned judge said that the clause which gave the trustees the option of either retaining or selling ought not, in the absence of a controlling context, to be construed as an imperative trust for sale, and that there was no such controlling context in that settlement ; on the contrary there were provisions which indicated that the settlor contemplated that the land might be retained unconverted.

These authorities are of course of great importance in deciding whether land is or is not settled land. The result of the decisions is that where the trust is to retain or sell, that will not be construed as a trust for sale, and the land will be settled land, unless there is a context in the settlement which shows that an imperative trust was intended. It is not a very satisfactory state of things, because it will of course often be difficult to say whether there is such a context or not, and the practitioner should be wary of too hastily concluding that there is.

Landlord and Tenant Notebook.

Jurisdiction of Tribunal under the L. & T.A., 1927.

Are there any limits to the jurisdiction of the tribunal constituted under the L. & T.A., 1927 ? This appears to be a very important question, to which the Act itself does not appear to give any clear answer.

Primarily the county court is the appropriate tribunal for the determination of proceedings under the L. & T.A., 1927, but in certain circumstances the High Court as well is given jurisdiction.

The question, however, arises as to whether the county court and High Court, as the case may be, when trying matters under the L. & T.A., 1927, are exercising special functions merely and whether they are thereby precluded from exercising any other forms of jurisdiction conferred on them *qua* county court or High Court respectively under the general law. In other words, are the county court and the High Court, as the case may be, when trying matters under the L. & T.A., 1927, sitting solely as tribunals for the purposes of the Act, or are they also sitting as a county court or the High Court respectively ?

This point is not of academic interest but is of the greatest practical importance. Suppose, for example, that a claim for compensation is preferred by a tenant, and that proceedings under the Act have been instituted in the county court, can the landlord counter-claim in the same proceedings for rent alleged to be due or for damages for alleged breaches of covenants, or must he, on the other hand, launch an independent action under the ordinary jurisdiction of the court *qua* county court ?

The only relevant sections in the Act which throw any light on this question are ss. 11 and 21 of the Act.

Section 21, so far as is material, provides that " the tribunal for the purposes of Part I of the Act shall be the county court . . . *acting under and in accordance with this section.*" The section then goes on to lay down a special procedure and provides in sub-s. (5) and sub-s. (7) for the making of rules for the county court and for the Supreme Court respectively. The rules, however, that may be made are for " regulating proceedings under the sub-section " (i.e., of s. 21), a phrase which seems to be indirectly defined in sub-s. (2) of s. 21 as proceedings " in respect of any claim or application under Part I of the Act."

Now there are only a limited number of claims and applications under Part I, and as far as the county court is concerned there are four claims which are enforceable by action, viz., claims for compensation for improvements, for compensation for goodwill, for a new lease, and, lastly, for compensation by a mesne landlord. These claims it is clear cannot be tried by a county court or by the High Court *qua* county court or High Court but only by the tribunal. That tribunal may be the county court or the High Court, but the county court or the High Court when trying these matters are sitting merely *qua* the tribunal for the purposes of the Act in much the same way as the county court judge acts as an arbitrator for the purposes of the Workmen's Compensation Act.

If s. 21 had stood alone there would probably be little difficulty in maintaining that the county court or High Court *qua* tribunal cannot try any other matter except a matter under the Landlord and Tenant Act, but the position is complicated by the provisions of s. 11. That section provides that :

" (1) Out of any money payable to a tenant by way of compensation under this part of this Act, the landlord shall be entitled to deduct any sum due to him from the tenant under or in respect of the tenancy.

" (2) Out of any money due to the landlord from the tenant under or in respect of the tenancy, the tenant shall be entitled to deduct any sum payable to him by the landlord by way of compensation under this part of this Act."

Furthermore, r. 9 (1) of the County Court Rules made under the Act provides that—

"Within fourteen days after service on him of the summons every defendant may file a statement of his grounds of defence (if any) and also a statement (with particulars) of any counter-claim or set-off which he may have including any claim under section 11 of the Act."

It is to be noted, however, that no similar rule is to be found in the High Court Rules made under the Act.

It is submitted, however, that no rule in itself can confer any jurisdiction, and that therefore one must look within the four corners of the Act to ascertain whether there is any jurisdiction.

Section 11 appears to be the only section which may in any way be regarded as conferring on the tribunal any jurisdiction to determine at any rate some matters which would otherwise be outside its province *qua* tribunal.

On a careful consideration, however, of s. 11, it would seem that the section cannot be regarded as conferring any such extra jurisdiction.

The whole subject appears to be a vexed one, and it is to be hoped that a ruling on the point will at an early date be given by the High Court.

Our County Court Letter.

THE PLEDGING OF QUASI-MATRIMONIAL CREDIT.

THE pledging of credit by a bigamous "wife" was considered in the recent case of *Goymour* v. *Baker* at Ipswich County Court. The plaintiff was a shopkeeper, who claimed £3 4s. 2d. as the price of goods sold and delivered to the orders of the defendant's housekeeper. The latter had gone through a form of marriage with the defendant, who had believed himself legally married, and his housekeeper was regarded in the neighbourhood as the defendant's wife. It transpired, however, that she had a husband living, and she was eventually convicted of bigamy and sentenced to imprisonment. The defendant contended that the goods were not necessary for his household, and that his housekeeper had no authority to pledge his credit. His Honour Judge Chetwynd Leech observed that, where a wife was living with her husband, the presumption was that she had his authority to pledge his credit for necessaries. The defendant had supplied the woman with an adequate allowance, however, and he would not have been liable if she had been his wife. His Honour held that no difference was made by the fact that the woman was not the defendant's wife, and the claim therefore failed.

It has long been held that the liability of a male defendant, in circumstances such as the above, depends on agency, so that the question of a valid marriage only becomes important after the parties are known to have separated. In *Munro* v. *de Chemant* (1815), 4 Camp. 215, the plaintiff sued for the price of coals supplied to a lady with whom the defendant had lived as his wife for seventeen years. The defence was a denial of the marriage, and Lord Ellenborough, C.J., directed the jury that, if the goods had been supplied during the cohabitation, the defendant's representation (as to the lady being his wife) would have been conclusive. After the separation, however, the liability depended on whether the defendant was lawfully married, which the jury found to be the case. Judgment was therefore given for the plaintiff.

Where the agency is established, it is immaterial that the plaintiff knows the lady to be merely a mistress, and the liability of the male defendant continues until notice of separation. In *Ryan* v. *Sams* (1848), 12 Q.B. 460, a couple had lived during four years in three different houses, each of which had been painted and decorated by the plaintiff, who was aware that the occupiers were not married. The lady subsequently gave further orders to the plaintiff in respect of a fourth house, which the defendant never occupied, as a separation had occurred about a month previously. Mr. Justice Erle held that it was a question for the jury whether the plaintiff had reason to believe that the lady was still the defendant's agent, and, on their finding in the affirmative, judgment was given for the plaintiff. The Court of Queen's Bench upheld this decision, and distinguished *Munro* v. *de Chemant*, *supra*.

The authority of an adulterous wife was recently considered in the High Court in *Wright and Webb* v. *Annandale*, in which the plaintiffs sued on a bill of costs for legal advice to the wife of the defendant. The latter disputed liability on the ground that the costs were not necessaries incurred by his wife, who was living apart from him and had committed adultery, in respect of which the defendant subsequently obtained a divorce. Mr. Justice Humphreys observed that the wife was neither a party to the suit, nor was she represented, and the proceedings were probably causing her some amusement, as her costs would have to be paid by one of two innocent parties, viz., her husband or the plaintiffs themselves. The defendant's decree *nisi* had been obtained in an undefended case, without cross-examination, and the jury must be satisfied that the wife had committed adultery, in which event they should find for the defendant, but otherwise the plaintiffs were entitled to a verdict. The jury found for the defendant and judgment was entered accordingly.

Compare "Married Women's Liability on Contracts" in our issue of the 25th January (74 SOL. J. 55).

Practice Notes.

JUSTICE IN SPITE OF THE LAW.

THE Hartismere magistrates appear to have been swayed by an inflammatory speech for the defence in a recent prosecution under the National Insurance Act, 1911. The defendant was charged with failing to pay health contributions in respect of an employee, who had consequently been deprived of five weeks' sickness benefit. The arrears covered a period of five years, and amounted to £18 5s., but the sum recoverable was only £6 7s. 6d., which the defendant had offered to pay. No deductions had been made from the man's wages, but the Ministry considered that the above period disclosed a serious evasion of the Act. The employee admitted in cross-examination that (1) his relations with the defendant had always been happy, (2) he himself did not wish to be insured, and (3) his doctor's bill for the five weeks had been paid by the defendant, who had looked after him. It was pointed out for the defendant that (*a*) he had never before been in a police court, although he was seventy-one years of age, (2) he thought the responsibility for obtaining a card rested with the employee, (3) the defendant had paid health contributions in respect of his eleven other workmen and no harm had been done to the twelfth, (4) the matter had been "stirred up by a bureaucracy, who had brought forward a technical offence simply to justify their existence." The chairman (Lord Henniker) stated that the bench considered that the defendant had acted from lack of knowledge, with no intent to defraud, and an order would be made for the payment of the arrears recoverable. The insurance inspector pointed out that the regulations also required a penalty, but the magistrates' clerk observed that this might be 6d., and a fine was accordingly imposed of 6d., without costs.

THE VALIDITY OF CO-PARTNERSHIP SCHEMES.

THE above subject was considered at Dewsbury County Court in the recent test case of *Kerswell* v. *James Critchley and Sons Limited*, in which the plaintiff claimed £3 14s. 10d.

In December, 1928, the plaintiff found that his weekly wages were being subjected to a deduction of 5 per cent., and he was afterwards allotted certain shares and certificates in the defendant company. The plaintiff had not been asked to consent to the deduction, but he did not object as he thought he might lose his employment. He left the defendants' employ in May, 1929, and (as he had not been able to dispose of his shares) he claimed the above amount as money wrongfully deducted in contravention of the Truck Acts. The defendants' case was that the men had agreed to a 5 per cent. reduction, until the colliery returned to a paying basis, and it was also agreed to initiate a co-partnership scheme, whereby the men received fully paid £1 shares, ranking with the other shares of the company. The total number of employees was 500, and there were no dissentients from the arrangement, which was embodied in a document signed by the managing director. His Honour Judge Woodcock, K.C., held that, if men did not choose to attend such meetings as were convened, they could not dispute the decisions arrived at. All concerned had agreed upon a 5 per cent. reduction in wages, and, as there had been no contravention of the Truck Acts, the claim failed.

Correspondence.

The Law Society's Proposed Bill.

Sir,—Your correspondent "Observer," writing from the Isle of Wight in last week's issue of THE SOLICITORS' JOURNAL states that The Law Society "does not represent the Profession as a whole, but only one-third of it, for out of a total membership of 10,000 odd, half this number consists of solicitors who do not take out practising certificates and have little interest in the problems that confront the Profession."

The facts are as follows: There are now 10,190 members of The Law Society. Of these members, 9,654 hold certificates to practice. Of the 536 members who do not hold such certificates many either hold public appointments or practise abroad. They maintain a close interest in their profession and in the Society and its affairs. The Society's influence may be said to be wider than the number of its members indicates, in that such influence extends to many firms of three or more partners of whom only one, or at most two, are members of the Society.

Law Society's Hall. E. R. COOK.
11th March.

Tests for Drunkenness.

Sir,—Referring to the paragraph in "Current Topics" of your Journal for the 15th ult., it may interest you to know that following an attack of influenza in January, 1929, the writer has ever since felt "shaky on his legs," so that there are evidently other causes than excess of alcohol which may lead one to stagger and reel to and fro.

It would indeed be unfortunate if the result of influenza should be treated as an offence equivalent to that of drunkenness.

Liverpool. INNOCENT SUFFERER.
20th February.

Spotting the Lady.

Sir,—I find the pronouncement of judges are often as difficult to apply to a given set of facts as are the words of a statute.

Would you ask one of your contributors learned in Divorce Court law (or lore) to advise me to what extent the rule laid down by Mr. Justice Hill in the case of *Parsonage* v. *Parsonage* (p. 157 of your Journal), that he would continue the practice of adjourning undefended cases where he thought the husband could give the name of the woman with whom he had committed misconduct, applies to the hypothetical case where I am respondent in an undefended divorce case. I know the name and address of the lady with whom I spent a night at an hotel, but my wife doesn't, and has had no reason to suspect any particular woman of having associated with me.

What I want to know is—

(1) Can the hearing of the petition against me be adjourned in order that I may provide information as to the name and address?

(2) If it is adjourned and I chivalrously decline to give the information, what penalty beyond the costs of an adjournment can I suffer?

(3) Can my refusal affect my wife's right to a decree?

PERPLEXED.

[As HILL, J. pointed out in this judgment, the wife may then pursue investigations to establish the identity of the lady at the husband's expense.—ED., *Sol. J.*]

The Borstal Boy.

Sir,—I fancy your very eulogistic note on the work of Borstal institutions requires a little qualification. I have never seen the inside (or, indeed, the outside) of one of them, but I have had occasion in connexion with work in my quarter sessions court to note the very unsatisfactory way in which the system—excellent doubtless in theory—is administered.

I have spoken to most of the members of the detective staff of our local police force, and not one of them has a good word to say for the method of administration by which bad offenders, on the strength of their apparent good conduct in such an institution, are released after serving quite a short period of their sentences.

I asked the opinion of a very experienced governor of one of H.M. Prisons. His reply was: "If you ask my official opinion, I can of course give nothing but praise, but, if you ask my private opinion, I think the administration is rotten."

I will give you two examples. In one case a bad offender had been given the maximum sentence of three years, yet the authority in control of the institution released him in eighteen months, and within the next six months he was before the court again bringing with him two other lads.

In another case a lad had been released on licence, and during the period of his licence was again convicted of felony. A letter was written from the Borstal institution to remind the Recorder that if for this offence the lad was given a nominal, or very short, sentence, he would be returned to the institution and detained there either for the remainder of his original sentence (I think about fifteen months) or for twelve months, whichever was the longer. On the strength of this letter the Recorder sentenced the lad to fourteen days' imprisonment. The lad was sent to a Borstal institution and in direct violation of the statement in the letter was released in six months.

I don't know if inquiry is usually made as to the homes to which the lads are to return, but I heard that in one case a lad was released after serving half his sentence, and the only home he had to go to consisted of two rooms occupied by the father, mother and four or five other children.

On one occasion I heard a very experienced probation officer and police court missionary express his opinion in open court that most of the lads were not kept long enough to give them any training that was of use.

CLERK OF THE PEACE.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Recovery of Possession of Cottage.

Q. 1860. R is the tenant of a cottage and small shop, let on an unstamped memorandum for five years, expiring at Michaelmas, 1932, at £9 per annum. R is £10 in arrear with his rent. D, his landlord, wishes to take proceedings for recovering possession under the Small Tenements Recovery Act, relying on the Rent Restriction Act, 1923, s. 4 " 5 (1) (*a*)." Can he do this ?

A. D cannot proceed under the Small Tenements Recovery Act, 1838, as the above is not a case where the interest of R has been ended by notice to quit or otherwise. Magistrates have no jurisdiction where there has merely been a breach of covenant, even if the latter gives rise to a forfeiture, which apparently cannot be suggested under the memorandum of the above tenancy. As the tenancy did not begin until 1927, it is possible that the premises are decontrolled (if D once had vacant possession) and the Rent Restrictions Acts are not relevant. As R's rent is in arrear for more than one half-year D can apply to recover possession under the County Courts Act, 1888, s. 139, but must prove the existence of all the conditions set out in the section—e.g., that no sufficient distress could be found. If D has a counterpart of the memorandum, he may be required to produce it, and to pay such penalty as may be demanded, which will probably be much less than the maximum.

Estate Duty on Foreign Securities.

Q. 1861. A person domiciled in this country dies intestate leaving personal property in England and foreign securities, i.e., bonds, stocks and shares, invested abroad and not capable of being dealt with in England. Is estate duty or other death duties payable in respect of such foreign securities, and should they be included in the Inland Revenue affidavit when applying for letters of administration ? Will such foreign securities vest in the administrator and be distributed among the persons entitled according to the A. of E.A., 1925, or in accordance with the law of the country where such foreign securities are situate ?

A. Exemption is granted from estate duty in respect of immovable property situated out of the United Kingdom under s. 2 (2) of the Finance Act, 1894, but movable property situated outside the United Kingdom is liable to the duty and should be included in the affidavit.

Insurance of Children's Funeral Expenses.

Q. 1862. My clients are officials of a females' benefit society, which is in effect a burial club. Each member contributes a monthly subscription of 1s., and on the death of a member the member's husband or (in the case of a widow) her eldest unmarried child is allowed £8, and on the death of a child £3 allowance is made. Does the provisions of ss. 62 and 64 to s. 67 of the Friendly Societies Act, 1896, and amending Acts to 1924, and s. 4 of the Industrial Assurance Act, 1923, relating to the amounts paid on the death of children affect this club ?

A. The question does not state whether the society is registered, or unregistered, and if the latter, no offence is constituted under the Act of 1896, s. 84 (*b*). The absence of a penalty, however, does not render an offender immune, as a breach of such a statute is indictable, though it is doubtful whether this extreme course would be adopted in a case where the offence is not cognisable under the summary jurisdiction. In any case, however, the amount payable on the death of a child is well within the limit allowed by the Act of 1896, s. 62, as amended by the Act of 1924, s. 2 (1). If all the sections are read together, the Act does not apply to amounts below the limits mentioned in s. 62, but ss. 64 and 66 are unlimited in scope, and the latter specifically mentions unregistered societies. It is presumed that there is rarely an insurable interest in the child's life, conferring exemption under s. 67. The above society is evidently not registered as an industrial insurance company, so that the Act of 1923, s. 4, does not apply. The opinion is given, however, that the club is affected by the Act of 1896, ss. 62 and 64 to 67, as amended by the Act of 1924.

Execution against Limited Company.

Q. 1863. A creditor of a limited company to the extent of £32 6s. 3d. issued execution upon the goods of the company, and the company in order to avoid a sale by the high bailiff, paid to the latter the amount of the debt and costs, and the amount was held by the high bailiff for the statutory period of fourteen days. Before the expiration of such statutory period the high bailiff received a written notice from the company that a meeting thereof was called for the purpose of passing a resolution for the voluntary winding up of the company and the appointment of a liquidator. The high bailiff consequently held over payment of the money to the execution creditor pending the result of the meeting, and at the meeting no resolution for the voluntary winding up of the company was passed, and nothing was done except the adjournment of the meeting to a date in February next. The high bailiff now contends that under s. 269 of the Companies Act he is entitled to hold the amount pending the result of the adjourned meeting, and it appears to us that under sub.-s. 2 of the same section unless *at the meeting* of which the high bailiff has notice there is passed a resolution for the winding up of the company the high bailiff is not entitled as against the execution creditor to hold over the money paid in order to avoid sale. If the contention of the high bailiff is correct it would seem that the company might adjourn the meeting indefinitely and so deprive the execution creditor of his money.

A. The opinion is given that the view expressed by the questioner is correct. The Companies Act, 1929, s. 269 (2) postulates two conditions upon which the high bailiff can retain the money, viz. : (1) notice of a meeting at which there is to be proposed a resolution for voluntarily winding up *and* (as stated in the sub-section) a resolution is passed for the winding up. In the case put the second of these conditions has not been fulfilled, but the high bailiff apparently contends that the meeting is not yet over. It is to be borne in mind, however, that the adjournment could only be valid as the result of a resolution, so that the company, having had two alternatives, has chosen to adopt that which does not fulfil the statutory requirement for preventing the money from being paid over to the creditor. As the questioner points out, the company has only to adopt a policy of vacillation and procrastination (according to the views of the high bailiff) in order to defeat the plain words of the sub-section. The latter gives the company one chance (of preserving its assets for the liquidator) by adopting a specified course, and if the company does not take that opportunity, the creditors' rights are unimpaired. The sub-section makes no provision for adjournment, and the common law right of adjournment cannot be prayed in aid in order to supplement the rights (conferred by the above sub-section) with regard to what is in effect a statutory meeting, and limited accordingly by the Act by which it is created.

Notes of Cases.

High Court—Chancery Division.

Attorney-General *v.* Tynemouth Poor Law Union.

Eve, J. 7th March.

LOCAL GOVERNMENT—OUTDOOR RELIEF BY GUARDIANS—LOAN TO MINERS ON STRIKE—POWER OF GUARDIANS TO CANCEL LOANS—DISCRETION.

This was an action by the Attorney-General at the relation of the Corporation of Tynemouth against the defendants for a declaration that a resolution passed by the guardians cancelling the balance of loans made to miners and their families in respect of outdoor relief during the strike of 1926 was *ultra vires* and illegal. On 29th March, 1929, the Local Government Act, 1928, came into force abolishing the defendants as a poor law authority, and transferring all their functions to the relators, and in July, 1929, the defendants passed a resolution purporting to cancel the balance of the loans then due amounting to £145,924. The relators alleged that assuming that the defendants had power to cancel the loans in individual cases, they could not do so as a whole irrespective of the miners' ability to pay, and that if there was a discretion in the defendants it was not properly exercised. The defendants denied these allegations and contended that the court had no jurisdiction to grant any relief, and that the relators had no sufficient interest in the relief sought.

EVE, J., in the course of his judgment, said the first question was whether the defendants had any power to release and cancel the outstanding loans. He could not accept the view that the exercise of the power clothed the guardians with all the rights of a lender under an ordinary contract of loan. They stood in a fiduciary position, and had no right to make each debtor a present of the amount still owing from him, and that without any regard to the fact that he might be willing to repay the debt. The relators were therefore entitled to the declaration they sought on the first of the two grounds on which relief was claimed. But if contrary to that opinion the board had a discretionary power to cancel the debts, then in his opinion they had not exercised their discretion reasonably in that they had considered solely the interests of the debtors. The ratepayers had good grounds for asserting that the board had failed to act reasonably. The moneys outstanding were contributed by the ratepayers, and the board owed them a duty to administer the fund with due regard to their interests. The defendants had acted in flagrant violation of that rule, with the result that what they had done was invalid. The plaintiffs were entitled to a declaration on both grounds claimed, and the defendants must pay the costs of the action.

COUNSEL: *Sir Herbert Cunliffe*, K.C., *Scholefield*, K.C., and *Monckton*, K.C.; *Preston*, K.C., and *C. R. D. Richmount*.

SOLICITORS: *Torr & Co.*, for the Town Clerk, Tynemouth; *Williamson, Hill & Co.*, for *Whithorn & Dodds*, North Shields.

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Orchard *v.* Connaught Club.

Scrutton and Slesser, L.JJ. (sitting as King's Bench Division judges). 7th February.

CLUB—LOSS OF MEMBER'S PROPERTY—NEGLIGENCE IN SERVANT—RULE EXEMPTING CLUB FROM LIABILITY.

Appeal from Marylebone County Court.

In this action the plaintiff, Rodney Alfred Orchard, claimed from the defendants, the Connaught Club, of which he was a resident member, £40, the value of a suit-case and its contents which disappeared after he had handed it to the porter of the club on the 27th March, 1929. The suit-case, which was left with the porter to be taken to the plaintiff's room, was left in the hall for a time and disappeared. The defendants, denying negligence, further relied on the following rule of the club: "The proprietors will not be responsible for the loss of, or damage to, any article brought by members or guests into the club, but will take all reasonable care of articles for which a receipt is given." The County Court judge held that the defendant club had not discharged the onus, which was upon them, of showing that there had not been negligence on their part, and they were not protected by the rule; he gave judgment for the plaintiff for the amount claimed. The defendants now appealed.

SCRUTTON, L.J., said that apart from the rule the defendants would be liable for the negligence of their servants. Having framed the rule, however, the position was that, being in law liable the defendants said that they were not liable for anything. He thought that the rule was sufficient to protect the defendants in the present circumstances, and the appeal would be allowed.

SLESSER, L.J., delivered judgment to the same effect.

COUNSEL: *Hilbery*, K.C., and *A. C. D. Jackson*, for the appellants; *Clement Davies*, K.C., and *J. Alun Pugh*, for the respondent.

SOLICITORS: *Morris, Ward-Jones, Kennett & Co.; Jaques and Co.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

H. S. Wright & Webb *v.* Annandale.

Humphreys, J. (and a Common Jury). 18th and 19th February

COSTS—DIVORCE PROCEEDINGS—CLAIM FOR WIFE'S COSTS—CONFESSION OF ADULTERY—ADMISSIBILITY AS EVIDENCE.

In this action the plaintiffs, H. S. Wright & Webb, solicitors, claimed from Arthur James Annandale £130 5s. 1d., alleged to be due from him as the balance of professional costs necessarily incurred by, and moneys spent on behalf of his wife, Eileen Dora Annandale. The defendant denied that the services were necessarily incurred by his wife, and said that the prices charged were not reasonable. On the 3rd April, 1929, the wife presented a petition for judicial separation on the ground of alleged cruelty—that petition was abandoned—and the husband, the present defendant, who filed a cross-petition for divorce on the ground of his wife's adultery, was granted a decree *nisi* on the 31st January, 1930, the petition being undefended. The cross-petition had not reached the stage at which the plaintiffs could get an order for costs when the wife withdrew her retainer. During the hearing the question arose whether admissions by the wife could be given as evidence.

HUMPHREYS, J., deciding that issue, said that the question was a very difficult one. One of the issues in the case was whether the wife had committed adultery without any knowledge or means of knowledge by the plaintiffs. It was sought to give evidence of statements, oral or written, made by the wife to her husband or other persons, which were in the nature of confessions. In support of the contention that such statements were admissible he had been referred to *Walton* v. *Green* (1825) 1 Car. and P. 621. He did not think that the facts in the present case could be distinguished from those in that case, and if that decision were right the evidence in this case was admissible on the principle that, where the state of affairs between husband and wife was in issue, whatever would be evidence on the hearing of a divorce petition would be admissible in the action. His lordship expressly stated that he would not follow the decisions in *Williams* v. *Bridges and Anr.* (1817) 2 Starkie, 42, and *Kempland* v. *Macaulay* (Peake, N.P., 95.)

In the result the jury returned a verdict for the defendant, and judgment was accordingly entered for him, with costs.

COUNSEL: *Croom-Johnson*, K.C., and *Gerald Thesiger*, for the plaintiffs; *Cartwright Sharp* and *Eric Blain* for the defendant.

SOLICITORS: *H. S. Wright & Webb; Rubinstein, Nash & Co.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Moulton *v.* **Poulter.**

Scrutton, Lawrence, L.JJ. (sitting as King's Bench and Division Judges), 27th February.

NEGLIGENCE—FELLING TREES—PRIVATE LAND—DUTY TO WARN TRESPASSER.

Appeal from Brentford County Court.

In this case the plaintiff, Herbert Moulton, an infant ten years of age (suing by his father) claimed from the defendant, Albert Poulter, damages for personal injuries which he sustained when he was struck by a falling tree which was felled by the defendant, an independent contractor, on unfenced land adjacent to the highway. Warning had been given to the plaintiff who, with other children, was playing on the land, and they had gone away. They returned again later, however, and when the last root had been cut and the tree was expected to fall within two minutes no warning was given, and the plaintiff was hit as the tree fell. The defendant denied negligence, and alternatively pleaded contributory negligence, and also that the plaintiff was a trespasser. The county court judge held that the plaintiff had not proved that the owner of the land had either invited or licensed him to be on the land; that the defendant was negligent in not warning the children when the tree was about to fall; and that the injury suffered by the plaintiff was due to such negligent omission, and he gave judgment for the defendant in law. The plaintiff now appealed.

SCRUTTON, L.J., said that the county court judge held that the defendant was negligent. Negligence involved a duty, and the judge found that there was clearly a breach of the duty owed to the child, but, after having read *Robert Addie & Sons (Collieries) Ltd.* v. *Dumbreck*, 45 T.L.R. 267, he appeared to have thought that there could be no such duty if the child were a trespasser, and, consequently, to have negatived his previous finding. His lordship referred to the distinction between *Excelsior Wire Rope Co. Ltd.* v. *Callan*, H.L., decided 6th Feb., 1930; and *Robert Addie & Sons (Collieries) Ltd.* v. *Dumbreck*, *supra*, and said that the duty imposed in a case such as the present, even in the case of trespassers, was to give warning. He thought that the judge had come to the wrong conclusion, and the appeal would be allowed.

LAWRENCE, L.J., concurred.

COUNSEL: *F. G. Paterson*, and *C. T. Williams*, for the appellant; *James MacMillan*, for the respondent.

SOLICITORS: *Darracott, Seymour & Co.*; *Monson and Withers.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

Jenkins *v.* **Jenkins.**

Bateson, J. 3rd March.

DIVORCE—DISSOLUTION—WIFE'S MAINTENANCE—SUMMONS FOR CONSENT ORDER—PARTIES' AGREEMENT FOR LUMP SUM—POWER OF COURT TO MAKE ORDER—*Twentyman* v. *Twentyman* [1903] P. 82, DISTINGUISHED.

Summons adjourned into court. On this summons the petitioner, who had obtained a decree of dissolution of her marriage, asked the court to make an order embodying minutes of agreement between herself and the respondent whereby she agreed to accept a lump sum in settlement of all future claims to maintenance. The registrar took the view that there was no power to make the order. The parties were not represented by counsel.

BATESON, J., in the course of delivering a considered judgment, said that he had adjourned the summons into court for judgment because in the registry some question had arisen as to whether there was power to make the order or not. His lordship, referring to *Twentyman* v. *Twentyman* [1903] P. 82, said that he thought he could make such an order without in any way departing from the decision in that case. Such an order had been made on previous occasions, the point as to jurisdiction not having been taken by counsel. If the parties were agreed as to the right provision to be made for the petitioner, he could not believe that it was not right for him to make the order. He therefore made the order by consent, the petitioner undertaking not to file any petition for maintenance, whether by way of variation of settlement or maintenance thereafter. The petitioner would thus be prevented from coming to the Court to try and get more or from putting forward any sort of petition for maintenance, and the respondent from trying to reduce the maintenance.

SOLICITORS: *H. S. Wright & Webb*; *Withers & Co.*

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

Quarter Sessions Cases.

Eastwoods Ltd. *v.* **Dover and Eastry Assessment Committee and District Revenue Officer.**

G. Thorn Drury, K.C., Recorder. 6th January.

DE-RATING—FREIGHT TRANSPORT HEREDITAMENTS—OWNERSHIP OF GOODS—"CONTROLLED" FIRMS—SEPARATE ENTITIES.

Appeal by lessees of dock quay against decision of the local assessment committee refusing their claim to be inserted in the special draft list as a freight transport hereditament under Rating and Valuation (Apportionment) Act, 1928. Appellants were a corporation carrying on business as brick manufacturers, builders, merchants, barge owners and wharfingers, and had acquired the controlling interest in a company called Bond, Ltd., who, in turn, controlled a third corporation, Bond (Dover), Ltd., coal importers and merchants. Appellants for their own purposes became lessees of the quay by lease from the Dover Harbour Board, which imposed on the lessees obligations to do their best to increase the carrying trade of the port and a forfeiture clause operative upon their failure to fulfil them; evidence was also called as to the expenditure by the appellants of a sum of £5,000 upon the premises to adapt them for a great volume of business in the future. During the period 1st April to 30th September, 1929, there were landed at the appellants' wharf 450 tons of goods or materials admittedly belonging to them or intended for their own use, and 7,788 tons of coals which appellants alleged belonged to or were intended for the use of Bond (Dover), Ltd. Respondents contended that the coal was, in effect, required for purposes of the appellants: s. 5 (1) (c). Appellants relied on *Salomon* v. *A. Salomon & Co., Ltd.* [1897], A.C. 22, and it was contended that Bond (Dover), Ltd., being a separate entity recognised by law, must be treated like any other independent person with rights and liabilities appropriate to itself; and that the merchandise here in question, being in fact the property of Bond (Dover), Ltd., could not for any purposes be treated as belonging to or intended for the use of the appellants. It was also contended for the respondents that on the true interpretation of s. 5, "any other undertaking" must be taken to mean an undertaking *ejusdem generis*, and therefore since appellants' quay was not a statutory undertaking they were not entitled to succeed.

The RECORDER, in a considered judgment, held that the *ejusdem generis* plea failed, and that the ownership of the coal was governed by the case of *Salomon* v. *Salomon*, *supra*. In *Daimler Co., Ltd.* v. *Continental Tyre Co.* [1916], 2 A.C. 307, there might be found in the judgment of Lord Parker at p. 338 a complete endorsement of the principle for which *Salomon's Case* had been quoted. In these circumstances the appeal must be allowed with costs.

COUNSEL: *W. Marshall Freeman* and *S. H. Leon*, for the appellants; *Sydney Turner*, for the assessment committee. *C. H. Pearson*, for the revenue officer.

SOLICITORS: *Wainwright & Co.*, for the appellants; *Town Clerk, Dover*, for assessment committee; *Treasury Solicitor*, for revenue officer.

County Court Case.

LANDLORD'S RIGHT TO RETAIN THE 15 PER CENT. REBATE.

AT Hull County Court on 30th December His Honour Judge Beazley delivered a reserved judgment in the case of *Evans* v. *Baxter*, which raised the issue whether a landlord is entitled to add to the standard rent of houses in respect of which he is rated instead of the occupier such sum as represents the amount of his assessment, less the 15 per cent. allowance provided for in the Rating and Valuation Act, 1925, s. 11, or whether, on the contrary, he is only entitled to increase the standard rent by the actual net amount he has to pay.

The plaintiff was owner and the defendants were tenants of a dwelling-house protected by the Increase of Rent and Mortgage (Restrictions) Act, 1920, the standard rent of the house being 5s. 6d. per week. The rating authority had passed a resolution that in the case of all hereditaments the rateable value of which did not exceed £10 the owners should be rated instead of the occupiers as from 1st April, 1929, an allowance of 15 per cent. being made under s. 11. The plaintiff paid the rates less the allowance and then claimed to recover from the occupiers at the rate of 5½d. per week by increasing the standard rent to that extent. It was contended on his behalf that the "amount due" under the proper construction of s. 11 (1) (*a*) of the Rating and Valuation Act, 1925, was the whole amount of the assessment, and that this amount was "the amount for the time being payable" under s. 2 (1) (*b*) of the Rent and Mortgage (Restrictions) Act, 1920. It was sought to distinguish the decision of the House of Lords in the case *Nicholson* v. *Jackson*, 37 T.L.R. 887, on the ground that the statute under consideration in that case was not applicable to the present case, and that the provisions of the Poor Rate Assessment Act, 1869, differed from those of s. 11 of the 1925 Act, since the owner who entered into an agreement under s. 3 of the 1869 Act, or who was rated instead of the occupier under s. 4, was allowed his "commission" under s. 3 or his "abatement and deduction" under s. 4, from the moment the rate was made, whereas under s. 11 of the 1925 Act the owner did not become entitled to his "allowance" until he had paid the amount due, and then only if he paid it within the prescribed time.

The defence relied on the cases of *Nicholson* v. *Jackson*, *supra*, and *Hodgkinson* v. *Hewitt* 44 T.L.R. 694, as being decisive in their favour, and argued that the answer to the question "What is the amount payable for the time being?" was to be found in having regard to what sum the owner could pay in discharging his liability, which was the full amount, less 15 per cent. That whereas under s. 3 of the 1869 Act the matter was one of agreement, under which an owner performed certain services for which he obtained "commission," the obligation under s. 11 of the 1925 Act was statutory, not voluntary, and no services were rendered, and further that there was no real distinction between the effect of the relevant provisions of the Poor Rate and Assessment Collection Act, 1869, and the Rating and Valuation Act, 1925, when they were considered in the light of the judgment in *Nicholson* v. *Jackson*.

The learned Judge upheld this contention and gave judgment for the defendants.

We understand that this very interesting case is likely to be the subject of appeal.—ED., *Sol. J.*]

Obituary.

MR. W. LEWIS HARRIS.

A well-known and popular South Wales solicitor, Mr. William Lewis Harris, recently passed away at his residence, Birchfield, Whitchurch (Glam.), at the age of fifty-five. Educated at Christ College, Brecon, he was articled to Messrs. Lewis and Jones, Merthyr, and admitted in 1898, in which year he entered the office of his uncle, the late Mr. John Stuart Corbett, Cardiff, as managing clerk. He joined his uncle in partnership in 1906 and succeeded him as Solicitor to the Bute Estate in 1917. A man of wide and varied business interests, he was Solicitor to the Cardiff Railway Company (at one time owners of the Bute Docks), Managing Director and Solicitor to the Glamorgan and Aberdare Company, Solicitor to the South Wales Public Wharf Company, Solicitor to the Mountjoy Rubber Estates Ltd., Hon. Solicitor to the South Wales Nursing Association, and a Director of the North British and Mercantile Insurance Company. He was a nephew of the late Lord Merthyr (formerly Sir William Thomas Lewis), and of a former Stipendiary Magistrate of Cardiff, the late Sir Thomas William Lewis. Mr. Harris was for many years a member of the Royal Porthcawl Golf Club and was elected Captain for the years 1915-1916 and 1917-1918. W. P. H.

Reviews.

Willis & Oliver's Roman Law. Fourth Edition, 1929, by J. W. CECIL TURNER, M.A., LL.B., Barrister-at-Law. Butterworth & Co. (Publishers), Ltd. 15s. net.

We welcome the new edition of this book, which for many years has been a great favourite with students for the Bar and university examinations in Roman Law. It is very well arranged. Passages from the actual texts of Gaius and Justinian are frequently cited with explanatory notes; and the references in the body of the work to the leading text books on the subject will prove invaluable to the student who seeks a fuller knowledge of this branch of the law. We are glad to see that frequent references are made to the classic work on the Institutes of Justinian by the late Dr. Moyle.

The task of editing this edition has fallen to Mr. Cecil Turner, who points out in the Preface that, apart from the fact that the order of the sections has been changed, and that a number of new questions, taken from modern examination papers, have been introduced, the subject matter has been reproduced with only such alteration of detail as the use of the book in teaching and the results of recent research have prompted.

Mr. Turner has performed his task admirably and we have no hesitation in saying that the present edition will not only sustain, but enhance, the high reputation which the book has always enjoyed. There are two very useful Appendixes which set out in table form important dates in the history of Roman Law, and give a brief account of the chief legislative enactments. The Index is an excellent one.

Lloyd's List Law Reports. Digest No. 3. Volumes 21–30. Edited by CHARLES W. MUIR and R. UNWIN DAVIS, Barristers-at-Law. Lloyd's, London. £2 2s.

One of the outstanding facts which an examination of this digest reveals is the surprisingly large number of cases in which the only publication where a report of many useful cases can be found is "Lloyd's List Law Reports." From the point of view of the commercial and shipping world, with which these reports are primarily concerned, that fact is of extreme significance, for it means that numerous important points and many interesting cases, which would otherwise pass unrecorded, are saved for future reference. Where necessary, full references to other reports are, of course, included. The

arrangement under the various headings is concise and clear, and the material dealt with under "collision," for example, is exceptionally well planned and facilitates the rapid tracing of any particular point relative to that complex subject. The list of salvage awards, also, is admirably compiled and supplies a wealth of information at a glance. It would, perhaps, be an advantage if this and the two preceding digests could now be consolidated in one volume.

Rules and Orders.

THE COUNTY COURT DISTRICTS (MIDHURST, &C.) ORDER, 1930. DATED MARCH 3, 1930.

I, John Lord Sankey, Lord High Chancellor of Great Britain by virtue of section 4 of the County Courts Act, 1888,(*a*) as amended by section 9 of the County Courts Act, 1924,(*b*) and of all other powers enabling me in this behalf, do hereby order as follows:—

1. The holding of the County Court of Sussex held at Midhurst shall be discontinued, and the parishes set out in the first column of Schedule I to this Order (being the parishes constituting the district of that Court) shall be transferred to, and form part of, the County Court Districts set opposite to their names respectively in the second column of that Schedule.

2. The County Court of Sussex held at Chichester shall have jurisdiction to deal with all proceedings which shall be pending in the said Court held at Midhurst when this Order comes into operation.

3. The Parishes set out in the first column of Schedule II to this Order shall be detached from and cease to form part of, the County Courts Districts set opposite to their names respectively in the second column of the said Schedule, and shall be transferred to, and form part of, the County Court Districts set opposite to their names respectively in the third column thereof.

4. In this Order "Parish" shall have the same meaning as in the County Courts (Districts) Order in Council, 1899—(*c*) provided that the boundaries of every parish mentioned in this Order shall be those constituted and limited at the date of this Order.

5. This Order may be cited as the County Court Districts (Midhurst, &c.) Order, 1930, and shall come into operation on the 1st day of May, 1930, and the County Courts (Districts) Order in Council, 1899, as amended, shall have effect as further amended by this Order.

Dated the 3rd day of March, 1930.

Sankey, C.

Schedule I.

First Column. Parishes.	Second Column. County Court District
	Hampshire
Chithurst.	Petersfield.
Elsted.	Petersfield.
Fernhurst.	Petersfield.
Harting.	Petersfield.
Iping.	Petersfield.
Linch.	Petersfield.
Linchmere.	Petersfield.
Rogate.	Petersfield.
Stedham.	Petersfield.
Terwick.	Petersfield.
Treyford.	Petersfield.
Trotton.	Petersfield.
Woolbeding.	Petersfield.
Ambersham North.	Petersfield.
	Sussex
Bepton.	Chichester.
Didling.	Chichester.
Easebourne.	Chichester.
Midhurst.	Chichester.
West Lavington.	Chichester.
Cocking.	Chichester.
Heyshott.	Chichester.
Ambersham South.	Petworth.
East Lavington.	Petworth.
Graffham.	Petworth.
Lodsworth.	Petworth.
Selham.	Petworth.

(*a*) 51–2 V. c. 43. (*b*) 14–5 G. 5, c. 17.
(*c*) S.R. & O. 1899, No. 178, printed as amended to 1903, S.R. & O. Rev. 1904, III. County Court, E., p. 1.

Schedule II.

First Column. Parishes.	Second Column. County Court Districts.	Third Column. County Court. Districts.
Llandegley.	*Herefordshire* Kington.	*Radnorshire* Llandrindod Wells.
Llandrindod Rural.	*Brecknockshire* Builth.	Llandrindod Wells.
Clifton Reynes.	*Buckinghamshire* Bletchley and Leighton Buzzard.	*Northamptonshire* Northampton.
Olney Park Farm.	Bletchley and Leighton Buzzard.	Northampton.
Warrington.	Bletchley and Leighton Buzzard.	Northampton.
Whickham.	*Northumberland* Newcastle-upon-Tyne.	*Durham* Gateshead.
Evershot.	*Dorsetshire* Bridport.	*Somersetshire* Yeovil.
Waterloo.	*Hampshire* Petersfield.	*Hampshire* Portsmouth.

Societies.

Law Association.

The usual monthly meeting of the Directors was held at the Law Society's Hall, on Thursday, the 6th inst., Mr. W. M. Woodhouse in the chair. The other directors present were Mr. E. B. V. Christian, Mr. D. T. Garrett, Mr. G. D. Hugh-Jones, Mr. P. E. Marshall, Mr. C. F. Pridham, Mr. F. S. Pritchard, Mr. W. Winterbotham, and the Secretary, Mr. E. E. Barron. A sum of £200 was voted in relief of deserving applicants, including the widow of a London solicitor of the age of eighty, and another of the age of seventy, and a retired solicitor of the age of seventy-five.

Four new members were elected, and the Secretary reported the following donations: £105 from Mr. E. T. Hargraves, £100 from Messrs. Dawson & Co., and £10 10s. from Messrs. Slaughter & May; and other general business was transacted.

United Law Clerks' Society.

The Annual Meeting of this Society was held on Thursday, the 6th inst., in the Old Hall, Lincoln's Inn, Mr. C. E. Macklin presiding.

Before proceeding to the business of the meeting the Chairman announced, with deep regret, that Mr. Henry Spray had passed away, at the age of eighty-seven. For thirty-seven years he had been the valued Treasurer of the Society, and the meeting rose to mark its respect for his memory.

The annual report, which is a record of progress and of useful work done, was passed by the members, and the officers elected for the ensuing year.

On the health insurance side, the Government valuation revealed a surplus of £10,528, of which £7,019 was set free for distribution in additional benefits to the members during the next five years, and a scheme of additional benefits was adopted.

The Secretary of the Society, at 2, Stone-buildings, Lincoln's Inn, London, W.C.2, will be pleased to send a copy of the report on receipt of a postcard.

United Law Society.

A joint debate with the Gray's Inn Debating Society was held in the Middle Temple Common Room on Monday, the 10th inst., Mr. C. C. Ross in the chair. Mr. H. Shanley (U.L.S.) proposed, and Mr. W. R. Hornby Steer (U.L.S.) seconded, the motion "That in the opinion of this House, the time has arrived for the alteration of the inquest system." Mr. W. E. Batt (G.I.D.S.) and Mr. N. L. Rawlins (G.I.D.S.)

opposed. There also spoke Messrs. C. C. Ross, S. E. Redfern, J. R. Jones (G.I.D.S.), F. J. Parker (G.I.D.S.), C. Oldham (G.I.D.S.), F. H. Butcher, H. M. Beaumer (G.I.D.S.) and C. P. Grobel. The opener having replied, the motion was put before the House and carried by sixteen votes to six.

Law Students' Debating Society.

At a meeting of the Society, held at The Law Society's Hall, on Tuesday, the 11th day of March, 1930 (Chairman, Mr. C. F. S. Spurrell) the subject for debate was: "That this House deplores the action of the Pope and the Archbishop of Canterbury with regard to Russia." Mr. P. Raymond Oliver opened in the affirmative; Mr. C. B. V. Head opened in the negative. The following members also spoke: Messrs. C. C. Ross, T. M. Jessup, W. M. Pleadwell, W. S. Jones, J. H. G. Buller, J. F. Chadwick, A. L. Philips, V. B. Foden Pattinson, H. J. Baxter, E. F. Iwi, Peter Anderson and A. J. Vere Bass, and Miss Esther Sacker, visitor. The opener having replied, the motion was carried by one vote. There were twenty-one members and four visitors present.

Sheffield District Incorporated Law Society.

At the Annual General Meeting of the Society, held at the Law Society's Hall, Campo Lane, Sheffield, on Wednesday, the 26th February, 1930, at 3.30 p.m., there were present: Colonel Charles Hodgkinson (Barnsley), Vice-President, in the chair, Mr. R. T. Wilson (Hon. Treasurer), and Messrs. A. P. Aizlewood (Rotherham), Henry Auty, Jonathan Barber, Claude Barker, S. U. Blackburn, Dr. E. Bramley, Messrs. Arnold Brittain, F. B. Dingle, C. A. Elliott, W. T. Fernell, E. B. Gibson, R. Hargreaves, H. Keeble Hawson, W. C. Linay, A. P. Lockwood, Frank Ludlam, P. J. Menneer, F. W. Scorah, A. D. Slater, T. H. Warskett, C. R. Wilson, G. A. Wilson, J. E. Wing, B. T. Winterbottom and C. Stanley Coombe (Hon. Secretary).

The fifty-fifth annual report presented by the Committee was received, confirmed and adopted, and the accounts of the Hon. Treasurer for the past year, as audited by the Society's professional auditors, were approved and passed.

The Vice-President said that it was a matter of great regret that the President of the Society (Colonel W. Mackenzie Smith) was unable to be present at the meeting, through indisposition, and he felt sure that the meeting would sympathise with him and wish him a speedy recovery. He had been most assiduous in his duties and this was the first meeting at which he, the Vice-Pesident, had had to take the chair owing to the absence of the President.

In moving the adoption of the report, the Vice-President referred to the fact that the annual meeting took place for the first time in the new premises, and he said that he thought the Society could congratulate themselves on having so handsome a library.

He referred with regret to the death of the late Mr. J. C. Auty, which had occurred after the report had gone to press.

Dr. Bramley, in seconding the adoption of the report and the accounts, referred to the financial position with regard to the new building. The cost of the building itself had approximated very nearly to the original estimate of £6,000, but the furnishing of the building had cost rather more than had been expected, and it might be necessary to ask for a few further debentures to be taken up by members.

A resolution was passed expressing the cordial thanks of the Society to Colonel W. Mackenzie Smith, the President, and appreciation of the ability with which he had filled the office and the consideration he had given to his duties during the past year.

Resolutions were also passed expressing the best thanks of the Society to the Hon. Treasurer, Mr. R. T. Wilson, and the Hon. Secretary, Mr. C. S. Coombe, for their services during the past year.

On the proposal of Mr. R. T. Wilson, seconded by Mr. F. B. Dingle, Colonel Charles Hodgkinson was unanimously elected to be President of the Society for the ensuing year.

The following officers were elected:—

Vice-President, Sir William Hart; Hon. Treasurer, Mr. R. T. Wilson; Hon. Secretary, Mr. C. S. Coombe; Assistant Secretary, Mr. R. Macro Wilson.

Committee: Mr. Jonathan Barber, Dr. E. Bramley, Messrs. A. Brittain, E. W. Clegg, C. A. Elliott, F. B. Dingle, Philip Howe, H. Ibberson (Barnsley), W. C. Linay, P. J. Menneer, W. I. Mitchell, C. Padley, A. Pickles (Rotherham), H. Reed, F. W. Scorah, W. B. Siddons, Colonel W. Mackenzie Smith, Dr. Robert Styring, Messrs. H. R. Vickers, R. Macro Wilson and J. E. Wing.

Sussex Law Society.

The Annual Meeting of the Sussex Law Society was held at Brighton on Wednesday, the 26th ult.

A letter was read from Mr. Harry B. Piper, the President, regretting that he was prevented by illness from attending the meeting, and in his absence Mr. Henry Cane presided.

In presenting the annual report and balance sheet Mr. Cane referred to the deaths of Mr. W. Carless (Hastings), Mr. G. A. Flowers (Steyning), Mr. F. Lawson Lewis (Eastbourne and Lewes), Mr. W. Graham Hooper (Brighton), Mr. A. Buckland Dixon (Worthing), and Mr. D. E. Gostling (Hove).

Mr. E. W. Hobbs (Brighton) was elected President of the Society for the ensuing year; Mr. R. A. Dendy was re-elected Hon. Treasurer; Messrs. F. Bentham Stevens and M. H. Longfield were elected Joint Hon. Secretaries; and Mr. K. F. M. Williams, Hon. Librarian, Messrs. H. G. Baily, E. C. Bartlett and C. J. M. Whittaker were elected to fill vacancies on the Committee.

Lieut.-Col. S. T. Maynard explained the various proposals which had been put forward in regard to defaulting solicitors and the suggestions made as to compulsory membership of The Law Society or a scheme of insurance. After discussion Mr. A. C. Borlase moved a resolution in favour of the principle of compulsory membership. Mr. Henry Cane suggested that a rider should be added strongly urging the Council of The Law Society to consider at an early date the question of the affiliation of Provincial Law Societies to The Law Society. This, however, was afterwards withdrawn, and it was unanimously resolved: "That this meeting is in favour of the principles of compulsory membership of The Law Society, subject to this Society being satisfied with the details of the scheme in the form of a Parliamentary Bill or otherwise."

In the evening a dinner was held at the Royal Pavilion, Brighton, at which over 100 persons were present. The speakers included The Right Rev. The Lord Bishop of Chichester, The Rev. T. Rhondda Williams, Mr. Ernest Raymond, the Mayor of Brighton (Councillor H. Wilfred Aldrich), and Dr. L. A. Parry.

In Parliament

House of Commons.

Progress of Bills.

Rabbits Bill. Read a Second Time. [7th March.

Prevention of Corruption Bill. Read a Second Time. [7th March.

Land Drainage (Scotland) Bill. Read the Third Time and passed. [12th March.

Questions to Ministers.

CROWN PROCEEDINGS BILL.

Rear-Admiral BEAMISH asked the Attorney-General the present situation and prospects of a Crown Proceedings Bill.

The SOLICITOR-GENERAL (Sir James Melville): In the present state of public business I am not in a position to make any statement on this matter. [10th March.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to appoint KANWAR DALIP SINGH, barrister-at-law, to be one of the Judges of the High Court of Judicature at Lahore in the place of Khan Bahadur Mirza Ali, who has resigned.

The Council of Legal Education have elected Mr. T. HOWARD WRIGHT, Bencher of the Inner Temple, to be Vice-Chairman of the Council of Legal Education.

Mr. CLEMENT GATLEY, D.C.L., LL.D., of the Inner Temple, barrister-at-law, has been appointed Assistant Reader in Roman Law, Jurisprudence, International Law and the Conflict of Laws at the Inns of Court.

Mr. Gatley is the author of the "Law and Practice of Libel and Slander in Civil Actions," the second edition of which was published last year.

The Nottingham County Council have appointed Mr. E. C. WARBURTON, solicitor, Worksop, Coroner for the Retford district, and Mr. ALFRED WILSON, solicitor, East Retford, Deputy Coroner.

Mr. EDMUND SCHOFIELD, solicitor, Halifax and Staniland, has been appointed Clerk to the Staniland Urban District Council. Mr. Schofield was admitted in 1907.

Mr. THOMAS J. G. BACKHOUSE, solicitor, Blackburn, has been appointed Clerk to the Justices for the County Borough of Blackburn in succession to Mr. Malam Brothers, who died in January last, having held the appointment for nearly forty years. Mr. Backhouse was admitted in 1899.

PROCEDURE ON PRIVATE BILLS.

Mr. Robert Young, Chairman of Ways and Means in the House of Commons, giving evidence on Wednesday before the Select Committee of the House of Commons appointed to consider the practice and procedure of the House with a view to facilitating proceedings on private Bills and lessening the expense at present incurred, said: "The present arrangement whereby Bills had to be deposited on a given date once a year should be abolished and Bills allowed to be introduced at any time, and if not disposed of before the end of the Session they should be carried over to the next. If that were not possible they might have two dates, say April and December as in Scotland, on which to deposit petitions for Bills. The Committee adjourned until Wednesday next.

DEBTS OF SOUTHERN U.S. STATES.

In the Lords on Wednesday Lord Redesdale revived the question of the debts due to British bondholders by the defaulting Southern States of the United States of America. The total of the British share of the loans repudiated was £78,000,000, and the validity of the claim had been upheld by the courts. It could not be pressed in the Supreme Court of the United States owing to the financial independence guaranteed to individual States by the Eleventh Amendment to the Federal Constitution. The United States Government had, however, been able to recover their share, and he suggested that they should be asked to pay out British claimants and then recover from the individual States.

Lord Limerick supported him in an able speech in which he estimated the accumulated debt at $1,000,000,000 (£200,000,000), and pointed out that the only excuse given for repudiation was that the specific enterprises on which the money had been spent had been unremunerative. The repudiators were now abundantly prosperous, and should surely be able to raise themselves above the moral level of Russia, the only other State which had repudiated its debts.

THE "UNTOUCHABLES" AT NASIK.

The dispute at Nasik as to whether the "untouchables" shall be permitted to enter the Kalaram temple has taken a new turn. Orthodox Hindus are urging the "untouchables" to get their right established in a competent court before attempting an entry. The question is further complicated by the fact that this temple has a position of great importance throughout India, being built, it is supposed, on the spot where Rama and Sita stayed during their exile, and those in charge of it fear that the admission of the "untouchables" would result in a diminution of income by keeping away a large number of high-caste Hindus from other parts of India.

A similar dispute arose there recently, when "untouchables" demanded entry to four temples situated in places where orthodox Hindus predominate. The trustees maintain that they are precluded by the terms of their trust from allowing any other than high-caste Hindus to enter the precincts of the temples to offer worship.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1	Mr. JUSTICE EVE.	Mr. JUSTICE MAUGHAM.
Monday, Mar. 17	Mr. More	Mr. Jolly	Mr. Hicks Beach	Mr.*More
Tuesday .. 18	Ritchie	Hicks Beach	*Andrews	Hicks Beach
Wednesday 19	Andrews	Blaker	*More	*Andrews
Thursday.. 20	Jolly	More	*Hicks Beach	More
Friday 21	Hicks Beach	Ritchie	Andrews	*Hicks Beach
Saturday .. 22	Blaker	Andrews	More	Andrews
DATE.	Mr. JUSTICE BENNETT.	Mr. JUSTICE CLAUSON.	Mr. JUSTICE LUXMOORE.	Mr. JUSTICE FARWELL.
Monday, Mar. 17	Mr. Andrews	Mr. Jolly	Mr. Blaker	Mr. Ritchie
Tuesday .. 18	More	*Ritchie	Jolly	*Blaker
Wednesday 19	Hicks Beach	Blaker	Ritchie	*Jolly
Thursday.. 20	Andrews	*Jolly	Blaker	*Ritchie
Friday 21	More	Ritchie	Jolly	*Blaker
Saturday .. 22	Hicks Beach	Blaker	Ritchie	Jolly

*The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

The EASTER VACATION will commence on Friday, the 18th day of April, 1930, and terminate on Tuesday, the 22nd day of April, 1930, inclusive.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (6th March, 1930) 4%. Next London Stock Exchange Settlement Thursday, 20th March, 1930.

	Middle Price 12th Mar. 1930.	Flat Interest Yield.	Approximate Yield with redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	84½	4 15 10	—
Consols 2½%	51½	4 12 7	—
War Loan 5% 1929-47	105⅝	4 18 0	—
War Loan 4½% 1925-45	96	4 13 9	4 17 6
War Loan 4% (Tax free) 1929-42	102½	3 18 3	3 15 6
Funding 4% Loan 1960-90	88½	4 10 5	4 11 0
Victory 4% Bonds (Available for Estate Duty at par) Average life 35 years	92	4 7 0	4 8 6
Conversion 5% Loan 1944-64 "A" (First dividend £1 6s. 6d., 1st May, 1930.)	101⅛	4 18 9	4 18 9
Conversion 5% Loan 1944-64 "B" (First Dividend £2 1s. 8d., 1st May, 1930.)	102⅔	4 18 9	4 18 9
Conversion 4½% Loan 1940-44	96	4 13 9	4 15 6
Conversion 3½% Loan 1961	76½	4 11 10	—
Local Loans 3% Stock 1912 or after	62½	4 15 7	—
Bank Stock	250½	4 15 10	—
India 4½% 1950-55	81½	5 10 5	5 17 6
India 3½%	58½	5 19 8	—
India 3%	51½	5 16 6	—
Sudan 4½% 1939-73	92	4 17 10	4 19 0
Sudan 4% 1974	83	4 16 5	4 19 3
Transvaal Government 3% 1923-53 (Guaranteed by British Government. Estimated life 15 years.)	82½	3 12 9	4 3 3
Colonial Securities.			
Canada 3% 1938	88	3 8 2	4 14 0
Cape of Good Hope 4% 1916-36	95	4 4 3	4 18 0
Cape of Good Hope 3½% 1929-49	81	4 6 5	5 0 0
Ceylon 5% 1960-70 (First Dividend £2 5s., 1st August, 1930.)	100	5 0 6	5 1 0
Commonwealth of Australia 5% 1945-75	91	5 9 11	5 11 0
Gold Coast 4½% 1956	94	4 15 9	4 18 0
Jamaica 4½% 1941-71	93	4 16 9	4 18 0
Natal 4% 1937	93	4 6 0	5 4 0
New South Wales 4½% 1935-45	83½	5 7 9	6 3 6
New South Wales 5% 1945-65	88¼	5 13 0	5 15 0
New Zealand 4½% 1945	94	4 16 9	5 3 6
New Zealand 5% 1946	101	4 19 0	4 18 0
Nigeria 5% 1950-60 (First Dividend £1 15s., 1st August, 1930.)	99½	5 0 9	5 2 0
Queensland 5% 1940-60	86½	5 15 7	5 18 9
South Africa 5% 1945-75	99	5 1 0	5 1 0
South Australia 5% 1945-75	87½	5 14 3	5 15 6
Tasmania 5% 1945-75	88½	5 13 0	5 14 6
Victoria 5% 1945-75	87½	5 14 3	5 15 6
West Australia 5% 1945-75	87½	5 14 3	5 15 6
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	61	4 18 4	—
Birmingham 5% 1946-56	100	5 0 0	4 18 6
Brighton 5% 1950-60 (First Dividend £1 5s., 1st July, 1930.)	100¾	4 19 6	4 19 6
Cardiff 5% 1945-65	99	5 1 0	5 1 0
Croydon 3% 1940-60	69	4 6 11	4 18 6
Hastings 5% 1947-67 (First full half year's Dividend, 1st October, 1930.)	99½	5 0 6	5 0 6
Hull 3½% 1925-55	78	4 9 9	5 1 0
Liverpool 3% Redeemable by agreement with holders or by purchase	71	4 18 7	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	53	4 14 4	—
London City 3% Consolidated Stock after 1920 at option of Corporation	63	4 15 3	—
Manchester 3% on or after 1941	62	4 16 9	—
Metropolitan Water Board 3% "A" 1963-2003	61	4 18 4	—
Metropolitan Water Board 3% "B" 1934-2003	63	4 15 3	—
Middlesex C.C. 3½% 1927-47	83	4 4 4	5 0 0
Newcastle 3½% Irredeemable	70	5 0 0	—
Nottingham 3% Irredeemable	61	4 18 4	—
Stockton 5% 1946-66	99	5 1 0	5 1 6
Wolverhampton 5% 1946-56	100	5 0 0	5 0 0
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	79	5 1 3	—
Gt. Western Rly. 5% Rent Charge	96	5 4 2	—
Gt. Western Rly. 5% Preference	90	5 11 1	—
L. & N.E. Rly. 4% Debenture	73½	5 6 0	—
L. & N.E. Rly. 4% 1st Guaranteed	72⅝	5 10 4	—
L. & N.E. Rly. 4% 1st Preference	68	5 17 8	—
L. & Mid. & Scot. Rly. 4% Debenture	77	5 3 11	—
L. Mid. & Scot. Rly. 4% Guaranteed	74	5 8 1	—
L. Mid. & Scot. Rly. 4% Preference	69	5 15 11	—
Southern Railway 4% Debenture	77	5 3 11	—
Southern Railway 5% Guaranteed	94	5 6 5	—
Southern Railway 5% Preference	88	5 13 8	—

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